

**DEPARTMENT OF STATE REVENUE**

**LETTER OF FINDINGS NUMBER: 02-0519P**

**Sales Tax  
For July 2002**

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**ISSUE(S)**

I. **Tax Administration** – Penalty

**Authority:** IC 6-8.1-10-2.1(d); 45 IAC 15-11-2

Taxpayer protests the penalty assessed.

**STATEMENT OF FACTS**

Taxpayer was assessed a late payment penalty.

Taxpayer, in a letter dated October 21, 2002 requests that the department waive the late payment penalty because it has never been late and was busy with insurance/police reports after a thief broke into its business.

I. **Tax Administration** – Penalty

**DISCUSSION**

Taxpayer was assessed a ten percent (10%) penalty because it paid its tax after the due date.

Taxpayer states it was busy with insurance and police reports after a break-in and has never been late. Taxpayer requests a penalty waiver.

Taxpayer has not provided reasonable cause to allow a waiver of the penalty assessed and the taxpayer had another late filed return previously.

**FINDING**

Taxpayer's protest is denied.